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# HOUSE BILL No. 1378

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-2-7; IC 6-6-5.1; IC 6-8.1; IC 9-13-2-188.3; IC 9-18.

**Synopsis:** Recreational vehicles and truck campers. Provides that a recreational vehicle that remains at a single location throughout the calendar year is not subject to motor vehicle registration or to the excise tax on recreational vehicles and truck campers that will take effect January 1, 2010. Eliminates truck campers from that excise tax. Provides that a county in which a recreational vehicle is principally stored or operated during the registration year that is not the county of the owner's residence receives the excise tax revenue from the recreational vehicle. Permits a county executive to adopt an ordinance to require registration in the county of: (1) recreational vehicles located in the county that are not subject to motor vehicle registration; and (2) truck campers located in the county for at least 30 days during the year. Provides for payment of a registration fee to the county auditor, deposit of fee revenue in the county general fund, and enforcement of payment of the fees in the manner that personal property taxes are enforced.

**Effective:** July 1, 2009.

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## Dodge, Kersey, Yarde, Saunders

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January 13, 2009, read first time and referred to Committee on Roads and Transportation.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## HOUSE BILL No. 1378

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-2-7, AS AMENDED BY P.L.131-2008,  
2 SECTION 3, AND AS AMENDED BY P.L.146-2008, SECTION 50,  
3 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
4 [EFFECTIVE JULY 1, 2009]: Sec. 7. (a) *As used in this section,*  
5 *"nonbusiness personal property" means personal property that is not:*  
6 *(1) held for sale in the ordinary course of a trade or business;*  
7 *(2) held, used, or consumed in connection with the production of*  
8 *income; or*  
9 *(3) held as an investment.*  
10 (b) The following property is not subject to assessment and taxation  
11 under this article:  
12 (1) A commercial vessel that is subject to the net tonnage tax  
13 imposed under IC 6-6-6.  
14 (2) A motor vehicle ~~or trailer~~ that is subject to the annual license  
15 excise tax imposed under IC 6-6-5.  
16 (3) A *motorized* boat *or sailboat* that is subject to the boat excise  
17 tax imposed under IC 6-6-11.



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(4) Property used by a cemetery (as defined in IC 23-14-33-7) if the cemetery:

(A) does not have a board of directors, board of trustees, or other governing authority other than the state or a political subdivision; and

(B) has had no business transaction during the preceding calendar year.

(5) A commercial vehicle that is subject to the annual excise tax imposed under IC 6-6-5.5.

(6) *Inventory.*

~~(7)~~ (7) *A recreational vehicle or truck camper that is subject to the annual excise tax imposed under IC 6-6-5.1.*

~~(8)~~ (8) *The following types of nonbusiness personal property:*

(A) *All-terrain vehicles.*

(B) *Snowmobiles.*

(C) *Rowboats, canoes, kayaks, and other human powered boats.*

(D) *Invalid chairs.*

(E) *Yard and garden tractors.*

(F) *Trailers that are not subject to an excise tax under:*

(i) *IC 6-6-5-5.5;*

(ii) *IC 6-6-5.1; or*

(iii) *IC 6-6-5.5.*

SECTION 2. IC 6-6-5.1-1, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. This chapter does not apply to the following:

(1) A vehicle subject to the motor vehicle excise tax under IC 6-6-5.

(2) A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.

(3) A mobile home.

(4) A vehicle assessed under IC 6-1.1-8.

(5) A vehicle subject to the commercial vehicle excise tax under IC 6-6-5.5.

(6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.

(7) A bus (as defined in IC 9-13-2-17(a)).

(8) A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).

(9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).

(10) A vehicle owned or leased and operated by a volunteer

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emergency ambulance service that:

(A) meets the requirements of IC 16-31; and

(B) has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).

(11) A vehicle that is exempt from the payment of registration fees under IC 9-18-3-1.

(12) A farm wagon.

(13) A recreational vehicle ~~or truck camper~~ in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

SECTION 3. IC 6-6-5.1-3, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle ~~or truck camper~~ was subject on the owner's last preceding regular annual registration date or to which:

(1) the recreational vehicle would have been subject if the recreational vehicle had been registered ~~or~~

(2) ~~the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana;~~

on the owner's last preceding regular annual registration date.

SECTION 4. IC 6-6-5.1-5, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. As used in this chapter, "owner" of a **recreational vehicle** means

(1) ~~in the case of a recreational vehicle;~~ the person in whose name the recreational vehicle is registered under IC 9-18. ~~or~~

(2) ~~in the case of a truck camper;~~ the person holding title to the **truck camper**.

SECTION 5. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax on recreational vehicles ~~and truck campers~~ **that are subject registration under IC 9-18-2-1(c)**. The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and

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levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009, regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) ~~A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009.~~

SECTION 6. IC 6-6-5.1-11, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle ~~and truck camper~~ as of the time it is first offered for sale in Indiana as a new recreational vehicle. ~~or truck camper~~. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles ~~and truck campers~~ by using:

(1) the factory advertised delivered price or the port of entry price; or

(2) any other information available.

SECTION 7. IC 6-6-5.1-12, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 12. After determining the value of a recreational vehicle ~~or truck camper~~ under section 11 of this chapter, the bureau shall classify every recreational vehicle ~~and truck camper~~ in its proper class by value according to the following classification plan:

Class	I	less than \$2,250	
Class	II	at least \$ 2,250	but less than \$ 4,000
Class	III	at least \$ 4,000	but less than \$ 7,000
Class	IV	at least \$ 7,000	but less than \$ 10,000
Class	V	at least \$10,000	but less than \$ 15,000
Class	VI	at least \$15,000	but less than \$ 22,000
Class	VII	at least \$22,000	but less than \$ 30,000
Class	VIII	at least \$30,000	but less than \$ 42,500
Class	IX	at least \$42,500	but less than \$ 50,000
Class	X	at least \$50,000	but less than \$ 60,000
Class	XI	at least \$60,000	but less than \$ 70,000
Class	XII	at least \$70,000	but less than \$ 80,000
Class	XIII	at least \$80,000	but less than \$ 90,000
Class	XIV	at least \$90,000	but less than \$100,000



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1 Class XV at least \$100,000 but less than \$150,000  
 2 Class XVI at least \$150,000 but less than \$200,000  
 3 Class XVII at least \$200,000

4 SECTION 8. IC 6-6-5.1-13, AS ADDED BY P.L.131-2008,  
 5 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2009]: Sec. 13. (a) Subject to any reductions permitted under  
 7 this chapter, the amount of tax imposed under this chapter on a  
 8 recreational vehicle ~~or truck camper~~ is prescribed by the schedule set  
 9 out in subsection (c). The amount of tax imposed by this chapter is  
 10 determined using:

11 (1) the classification of the recreational vehicle ~~or truck camper~~  
 12 under section 12 of this chapter; and

13 (2) the age of the recreational vehicle. ~~or truck camper.~~

14 (b) If a person who owns a recreational vehicle ~~or truck camper~~ is  
 15 entitled to an ad valorem property tax assessed valuation deduction  
 16 under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or  
 17 IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter and  
 18 any part of the deduction is unused after allowance of the deduction on  
 19 real property and personal property owned by the person, the person is  
 20 entitled to a credit that reduces the annual tax imposed by this chapter.  
 21 The amount of the credit is determined by multiplying the amount of  
 22 the unused deduction by two (2) and dividing the result by one hundred  
 23 (100). The county auditor shall, upon request, furnish a certified  
 24 statement to the person verifying the credit allowable under this  
 25 subsection. The statement shall be presented to and retained by the  
 26 bureau to support the credit.

27 (c) The tax schedule for each class of recreational vehicles ~~and truck~~  
 28 ~~campers~~ is as follows:

29	Year of					
30	Manufacture	I	II	III	IV	V
31	1st	\$15	\$36	\$50	\$59	\$103
32	2nd	12	31	43	51	91
33	3rd	12	26	35	41	75
34	4th	12	20	28	38	62
35	5th	12	15	20	34	53
36	6th	12	12	15	26	41
37	7th	12	12	12	16	32
38	8th	12	12	12	13	21
39	9th	12	12	12	12	13
40	10th	12	12	12	12	12
41	and thereafter					
42	Year of					



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1	Manufacture	VI	VII	VIII		
2	1st	\$164	\$241	\$346		
3	2nd	148	212	302		
4	3rd	131	185	261		
5	4th	110	161	223		
6	5th	89	131	191		
7	6th	68	108	155		
8	7th	53	86	126		
9	8th	36	71	97		
10	9th	23	35	48		
11	10th	12	12	17		
12	and thereafter					
13	Year of					
14	Manufacture	IX	X	XI	XII	
15	1st	\$470	\$667	\$879	\$1,045	
16	2nd	412	572	763	907	
17	3rd	360	507	658	782	
18	4th	307	407	574	682	
19	5th	253	341	489	581	
20	6th	204	279	400	475	
21	7th	163	224	317	377	
22	8th	116	154	214	254	
23	9th	55	70	104	123	
24	10th	25	33	46	55	
25	and thereafter					
26	Year of					
27	Manufacture	XIII	XIV	XV	XVI	XVII
28	1st	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
29	2nd	1,072	1,236	1,401	1,566	2,060
30	3rd	924	1,066	1,208	1,350	1,777
31	4th	806	929	1,053	1,177	1,549
32	5th	687	793	898	1,004	1,321
33	6th	562	648	734	821	1,080
34	7th	445	514	582	651	856
35	8th	300	346	392	439	577
36	9th	146	168	190	213	280
37	10th	64	74	84	94	123
38	and thereafter.					
39	(d) Each recreational vehicle <del>or truck camper</del> shall be taxed as a					
40	recreational vehicle <del>or truck camper</del> in its first year of manufacture					
41	throughout the calendar year in which a recreational vehicle <del>or truck</del>					
42	<del>camper</del> of that make and model is first offered for sale in Indiana.					

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1 However, a recreational vehicle ~~or truck camper~~ of a make and model  
 2 first offered for sale in Indiana after August 1 of any year continues to  
 3 be taxed as a recreational vehicle ~~or truck camper~~ in its first year of  
 4 manufacture until the end of the calendar year following the year in  
 5 which it is first offered for sale. Thereafter, the recreational vehicle ~~or~~  
 6 ~~truck camper~~ shall be considered to have aged one (1) year as of  
 7 January 1 of each year.

8 SECTION 9. IC 6-6-5.1-14, AS ADDED BY P.L.131-2008,  
 9 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2009]: Sec. 14. (a) Except as otherwise provided in this  
 11 chapter, the tax imposed on a recreational vehicle by this chapter is  
 12 payable for each registration year by the owner with respect to a  
 13 recreational vehicle required to be registered for the registration year  
 14 as provided in the state motor vehicle laws. Except as provided in  
 15 section 15 of this chapter, the tax is due on or before the regular annual  
 16 registration date in each year on or before which the owner is required  
 17 under the state motor vehicle registration laws to register vehicles. The  
 18 tax shall be paid to the bureau at the time the recreational vehicle is  
 19 registered by the owner as provided in the state motor vehicle  
 20 registration laws. A recreational vehicle subject to taxation under this  
 21 chapter shall be registered by the owner as being taxable in:

22 (1) **subject to subdivision (2), the county of the owner's**  
 23 **residence; or**

24 (2) **the county in which the recreational vehicle is principally**  
 25 **stored or operated during the registration year if that county**  
 26 **is not the county of the owner's residence.**

27 **If subdivision (2) applies, the bureau shall transfer the tax collected**  
 28 **to the account established under section 21(a)(1) of this chapter in**  
 29 **the county in which the recreational vehicle is principally stored or**  
 30 **operated during the registration year.** The payment of the tax  
 31 imposed by this chapter is a condition to the right to register or  
 32 reregister the recreational vehicle and is in addition to all other  
 33 conditions prescribed by law.

34 (b) ~~The tax imposed on a truck camper by this chapter is due on or~~  
 35 ~~before the annual registration date in each year on or before which the~~  
 36 ~~owner is required under the state motor vehicle registration laws to~~  
 37 ~~register vehicles. The tax on the truck camper must be paid to the~~  
 38 ~~bureau. A truck camper subject to taxation under this chapter is taxable~~  
 39 ~~in the county of the owner's residence.~~

40 (c) ~~(b)~~ A voucher from the department of state revenue showing  
 41 payment of the tax imposed by this chapter may be accepted by the  
 42 bureau instead of a payment under subsection (a).

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SECTION 10. IC 6-6-5.1-19, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 19. (a) To claim a credit or refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, were properly allowed against the excise tax imposed on a recreational vehicle ~~or truck camper~~ owned by the person.

(c) If the bureau determines that a credit or refund, or both, were improperly allowed for a recreational vehicle, ~~or truck camper~~, the person who claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the ~~person resides~~. **recreational vehicle is subject to taxation under section 14(a) of this chapter.** However, a penalty collected under this subsection shall be retained by the bureau.

SECTION 11. IC 6-6-5.1-20, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 20. (a) The bureau shall include on all registration forms for recreational vehicles suitable spaces for the applicant's Social Security number or federal tax identification number, the amount of the registration fee, the amount of excise tax, the amount of a credit, if any, provided under section 13 of this chapter, and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the recreational vehicle. The forms must include spaces for showing the county, city or town, township, and address of the owner's residence.

(b) The bureau shall list on all registration forms for recreational vehicles the amount of registration fees and taxes due. In addition, the bureau shall prepare by December 1 of each year a schedule showing the excise tax payable on each make and model of recreational vehicle. ~~or truck camper.~~

SECTION 12. IC 6-6-5.1-21, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 21. (a) The bureau, in the administration and collection of the tax imposed by this chapter, may use the services and facilities of license branches operated under IC 9-16 in the bureau's administration of the state motor vehicle registration laws. The license

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branches may be used in the manner and to the extent the bureau considers necessary and proper to implement and effectuate the administration and collection of the excise tax imposed by this chapter. However, if the bureau uses the license branches in the collection of excise taxes, the following apply:

(1) The excise taxes collected by each license branch, less any refunds made by the license branch, shall be deposited daily by the license branch in a separate account in a depository designated by the state board of finance. The county treasurer of the county for which the collections are due may withdraw funds from the account at least two (2) times each week. The county treasurer is responsible for the safekeeping and investment of money withdrawn by the county treasurer under this subdivision. Before the eleventh day of the month following the month in which the collections are made, the bureau shall report the excise taxes collected and refunds made outside the county to the county treasurer of the county to which the collections are due and the refunds apply. The bureau shall forward a copy of the excise tax report to the county auditor of the county.

(2) A license branch shall each week forward a report to the county auditor of the county to which the collections are due, showing the excise tax collected by the license branch on each recreational vehicle, ~~or truck camper~~, each refund made by the license branch on a recreational vehicle, ~~or truck camper~~, and a copy of each registration certificate for all collections and refunds of excise tax by the license branch within the county.

(3) Each license branch shall report to the bureau all excise taxes collected and refunds made by the license branch under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches. The bureau may:

(A) self-insure to cover the activities of the license branches; or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license

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branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered on which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(B) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund to the credit of the county in which the ~~person resides~~. **recreational vehicle is subject to taxation under section 14(a) of this chapter.** The amount shall be reported to the bureau on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if a bank card or credit card vendor charges a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from a person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(b) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of taxes collected under this chapter for each county for the preceding year.

(c) On or before May 10 and November 10 of each year, the auditor

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of state shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any interest or penalty described in subsection (a)(7);

that have been credited to the county under subsection (a). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 22 of this chapter.

(d) The insurance commissioner shall prescribe the form of the bonds or crime insurance policies required by this section.

SECTION 13. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 22. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the tax imposed by this chapter. The necessary forms and records are subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the county treasurer and county auditor to make advances before the time of final settlement of property taxes in the same manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The amount collected shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) The determination under subsection (c) shall be made from copies of vehicle registration forms ~~and receipts for excise taxes paid on truck campers~~ furnished by the bureau. Before the determination, the county assessor shall, from copies of registration forms, ~~and receipts~~, verify information pertaining to:

(1) legal residence of persons owning taxable recreational vehicles ~~and truck campers subject to taxation in the county under section 14(a)(1) of this chapter~~ from the county assessor's records; ~~and~~

(2) ~~the location at which recreational vehicles subject to taxation in the county under section 14(a)(2) of this chapter are principally stored or operated;~~

to the extent the verification can be made. The county assessor shall further identify and verify ~~from the assessor's records~~ the taxing units

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1 within which the ~~persons reside~~: **recreational vehicles are subject to**  
 2 **taxation.**

3 (e) Verifications under subsection (d) shall be completed not later  
 4 than thirty (30) days after receipt of vehicle registration forms ~~and~~  
 5 ~~receipts~~ by the county assessor. The county assessor shall certify the  
 6 information to the county auditor for the county auditor's use when the  
 7 information is checked and completed.

8 SECTION 14. IC 6-6-5.1-23, AS ADDED BY P.L.131-2008,  
 9 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2009]: Sec. 23. The county auditor shall, from the copies of  
 11 vehicle registration forms ~~and truck camper receipts~~ furnished by the  
 12 bureau, verify and determine the total amount of excise taxes collected  
 13 under this chapter for each taxing unit in the county. The bureau shall  
 14 verify the collections reported by the branches and provide the county  
 15 auditor adequate and accurate audit information, registration form  
 16 information, ~~truck camper receipts~~, records, and materials to support  
 17 the proper assessment, collection, and refund of excise taxes under this  
 18 chapter.

19 SECTION 15. IC 6-6-5.1-28, AS ADDED BY P.L.131-2008,  
 20 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2009]: Sec. 28. (a) The tax imposed by this chapter is equal  
 22 to an average property tax rate of two dollars (\$2) on each one hundred  
 23 dollars (\$100) of taxable value.

24 (b) For purposes of limitations on indebtedness of political or  
 25 municipal corporations imposed by Article 13, Section 1 of the  
 26 Constitution of the State of Indiana, recreational vehicles ~~and truck~~  
 27 ~~campers~~ subject to the tax under this chapter are considered to be  
 28 taxable property within each political or municipal corporation where  
 29 the ~~owner resides~~: **recreational vehicle is subject to taxation under**  
 30 **section 14(a) of this chapter.**

31 (c) The assessed valuation of recreational vehicles ~~and truck~~  
 32 ~~campers~~ subject to the tax under this chapter shall be determined by  
 33 multiplying the amount of the tax by one hundred (100) and dividing  
 34 the result by two dollars (\$2).

35 SECTION 16. IC 6-6-5.1-29, AS ADDED BY P.L.131-2008,  
 36 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2009]: Sec. 29. In the administration and collection of the tax  
 38 imposed by this chapter, the bureau may coordinate and consolidate the  
 39 collection of the taxes imposed on all recreational vehicles ~~and truck~~  
 40 ~~campers~~ owned by a taxpayer following procedures the bureau  
 41 considers reasonable and feasible, including the revocation of all  
 42 registrations of recreational vehicles registered by the owner if the

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owner willfully fails and refuses to pay the tax imposed by this chapter.  
Upon a revocation of registration, the bureau shall notify the  
department of state revenue of the name and address of the taxpayer.

SECTION 17. IC 6-8.1-1-1, AS AMENDED BY P.L.131-2008,  
SECTION 27, AS AMENDED BY P.L.146-2008, SECTION 358,  
AND AS AMENDED BY P.L.95-2008, SECTION 15, IS  
CORRECTED AND AMENDED TO READ AS FOLLOWS  
[EFFECTIVE JULY 1, 2009]: Sec. 1. "Listed taxes" or "taxes" includes  
only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the  
riverboat admissions tax (IC 4-33-12); the riverboat wagering tax  
(IC 4-33-13); the slot machine wagering tax (IC 4-35-8); *the type II  
gambling game excise tax (IC 4-36-9)*; the gross income tax (IC 6-2.1)  
(repealed); the utility receipts and utility services use taxes (IC 6-2.3);  
the state gross retail and use taxes (IC 6-2.5); the adjusted gross income  
tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the  
county adjusted gross income tax (IC 6-3.5-1.1); the county option  
income tax (IC 6-3.5-6); the county economic development income tax  
(IC 6-3.5-7); *the municipal option income tax (IC 6-3.5-8)*; the auto  
rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the  
gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1);  
the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1);  
a motor fuel tax collected under a reciprocal agreement under  
IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the commercial  
vehicle excise tax (IC 6-6-5.5); *the excise tax imposed on recreational  
vehicles and truck campers (IC 6-6-5.1)*; the hazardous waste disposal  
tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax  
(IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax  
(IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise  
tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various  
innkeeper's taxes (IC 6-9); the various food and beverage taxes  
(IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil  
inspection fee (IC 16-44-2); the emergency and hazardous chemical  
inventory form fee (IC 6-6-10); the penalties assessed for oversize  
vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for  
overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage  
tank fee (IC 13-23); the solid waste management fee (IC 13-20-22);  
and any other tax or fee that the department is required to collect or  
administer.

SECTION 18. IC 6-8.1-5-2, AS AMENDED BY P.L.131-2008,  
SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
JULY 1, 2009]: Sec. 2. (a) Except as otherwise provided in this section,  
the department may not issue a proposed assessment under section 1 of

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1 this chapter more than three (3) years after the latest of the date the  
2 return is filed, or any of the following:

3 (1) The due date of the return. ~~or~~

4 (2) In the case of a return filed for the state gross retail or use tax,  
5 the gasoline tax, the special fuel tax, the motor carrier fuel tax, the  
6 oil inspection fee, or the petroleum severance tax, the end of the  
7 calendar year which contains the taxable period for which the  
8 return is filed.

9 (b) If a person files an adjusted gross income tax (IC 6-3),  
10 supplemental net income tax (IC 6-3-8) (repealed), county adjusted  
11 gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6),  
12 or financial institutions tax (IC 6-5.5) return that understates the  
13 person's income, as that term is defined in the particular income tax  
14 law, by at least twenty-five percent (25%), the proposed assessment  
15 limitation is six (6) years instead of the three (3) years provided in  
16 subsection (a).

17 (c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax  
18 shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall  
19 include the penalties and interest due on all listed taxes not paid by the  
20 due date. A person that fails to properly register a vehicle as required  
21 by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have  
22 failed to file a return for purposes of this article.

23 (d) In the case of the commercial vehicle excise tax imposed under  
24 IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall  
25 include the penalties and interest due on all listed taxes not paid by the  
26 due date. A person that fails to properly register a commercial vehicle  
27 as required by IC 9-18 and pay the tax due under IC 6-6-5.5 is  
28 considered to have failed to file a return for purposes of this article.

29 (e) In the case of the excise tax imposed on recreational vehicles  
30 ~~and truck campers~~ under IC 6-6-5.1, the tax shall be assessed as  
31 provided in IC 6-6-5.1 and must include the penalties and interest due  
32 on all listed taxes not paid by the due date. A person who fails to  
33 properly register a recreational vehicle as required by IC 9-18 and pay  
34 the tax due under IC 6-6-5.1 is considered to have failed to file a return  
35 for purposes of this article. ~~A person who fails to pay the tax due under~~  
36 ~~IC 6-6-5.1 on a truck camper is considered to have failed to file a return~~  
37 ~~for purposes of this article.~~

38 (f) If a person files a fraudulent, unsigned, or substantially blank  
39 return, or if a person does not file a return, there is no time limit within  
40 which the department must issue its proposed assessment.

41 (g) If, before the end of the time within which the department may  
42 make an assessment, the department and the person agree to extend

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1 that assessment time period, the period may be extended according to  
 2 the terms of a written agreement signed by both the department and the  
 3 person. The agreement must contain:

- 4 (1) the date to which the extension is made; and
- 5 (2) a statement that the person agrees to preserve the person's  
 6 records until the extension terminates.

7 The department and a person may agree to more than one (1) extension  
 8 under this subsection.

9 (h) If a taxpayer's federal income tax liability for a taxable year is  
 10 modified due to the assessment of a federal deficiency or the filing of  
 11 an amended federal income tax return, then the date by which the  
 12 department must issue a proposed assessment under section 1 of this  
 13 chapter for tax imposed under IC 6-3 is extended to six (6) months after  
 14 the date on which the notice of modification is filed with the  
 15 department by the taxpayer.

16 SECTION 19. IC 6-8.1-7-1, AS AMENDED BY P.L.131-2008,  
 17 SECTION 29, AND AS AMENDED BY P.L.146-2008, SECTION  
 18 359, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 19 [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) This subsection does not  
 20 apply to the disclosure of information concerning a conviction on a tax  
 21 evasion charge. Unless in accordance with a judicial order or as  
 22 otherwise provided in this chapter, the department, its employees,  
 23 former employees, counsel, agents, or any other person may not divulge  
 24 the amount of tax paid by any taxpayer, terms of a settlement  
 25 agreement executed between a taxpayer and the department,  
 26 investigation records, investigation reports, or any other information  
 27 disclosed by the reports filed under the provisions of the law relating  
 28 to any of the listed taxes, including required information derived from  
 29 a federal return, except to:

- 30 (1) members and employees of the department;
- 31 (2) the governor;
- 32 (3) the attorney general or any other legal representative of the  
 33 state in any action in respect to the amount of tax due under the  
 34 provisions of the law relating to any of the listed taxes; or
- 35 (4) any authorized officers of the United States;

36 when it is agreed that the information is to be confidential and to be  
 37 used solely for official purposes.

38 (b) The information described in subsection (a) may be revealed  
 39 upon the receipt of a certified request of any designated officer of the  
 40 state tax department of any other state, district, territory, or possession  
 41 of the United States when:

- 42 (1) the state, district, territory, or possession permits the exchange

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of like information with the taxing officials of the state; and

(2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family resources, and to any director of a ~~county~~ local office of ~~family and children~~ the division of family resources located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) *The information described in subsection (a) may be revealed*

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upon the receipt of a written request from the chief law enforcement officer of a state or local law enforcement agency in Indiana, when it is agreed that the information is to be confidential and to be used solely for official purposes.

~~(g)~~ (h) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(j) may be released solely for tax collection purposes to township assessors and county assessors.

~~(h)~~ (i) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

~~(i)~~ (j) All information relating to the delinquency or evasion of the motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

~~(j)~~ (k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

~~(k)~~ (l) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(m) All information relating to the delinquency or evasion of the excise taxes imposed on recreational vehicles ~~and truck campers~~ that are payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.

~~(l)~~ (n) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

~~(m)~~ (o) The name and business address of retail merchants within

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each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 20. IC 9-13-2-188.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 188.3. "Truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.**

SECTION 21. IC 9-18-2-1, AS AMENDED BY P.L.3-2008, SECTION 76, AND AS AMENDED BY P.L.131-2008, SECTION 46, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) Within sixty (60) days ~~of~~ *after* becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana.

(b) Within sixty (60) days after becoming an Indiana resident, a person must register all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

(c) *Within sixty (60) days after becoming an Indiana resident, a person must register all recreational vehicles owned by the person that:*

- (1) *are subject to the excise tax imposed under IC 6-6-5.1; and*
- (2) **subject to subsection (i), will be operated in Indiana.**

~~(c)~~ (d) A person must produce evidence concerning the date on which the person became an Indiana resident.

~~(d)~~ (e) Except as provided in subsection ~~(e)~~, (f), an Indiana resident must register all motor vehicles operated in Indiana.

~~(e)~~ (f) An Indiana resident who has a legal residence in a state that is not contiguous to Indiana may operate a motor vehicle in Indiana for not more than sixty (60) days without registering the motor vehicle in Indiana.

~~(f)~~ (g) An Indiana resident who has registered a motor vehicle in Indiana in any previous registration year is not required to register the motor vehicle, is not required to pay motor vehicle excise tax under IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the motor vehicle, and is exempt from property tax on the motor vehicle for

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any registration year in which:

(1) the Indiana resident is:

(A) an active member of the armed forces of the United States;

and

(B) assigned to a duty station outside Indiana; and

(2) the motor vehicle is not operated inside or outside Indiana.

This subsection may not be construed as granting the bureau authority to require the registration of any vehicle that is not operated in Indiana.

~~(g)~~ (h) When an Indiana resident registers a motor vehicle in Indiana after the period of exemption described in subsection ~~(f)~~ (g), the Indiana resident may submit an affidavit that:

(1) states facts demonstrating that the motor vehicle is a motor vehicle described in subsection ~~(f)~~ (g); and

(2) is signed by the owner of the motor vehicle under penalties of perjury;

as sufficient proof that the owner of the motor vehicle is not required to register the motor vehicle during a registration year described in subsection ~~(f)~~ (g). The commission or bureau may not require the Indiana resident to pay any civil penalty or any reinstatement or other fee that is not also charged to other motor vehicles being registered in the same registration year.

**(i) Subsection (c)(2) does not apply to a recreational vehicle for a calendar year if the recreational vehicle remains at a single location throughout the calendar year.**

SECTION 22. IC 9-18-53 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]:

**Chapter 53. County Option Recreational Vehicle and Truck Camper Registration**

**Sec. 1. The county executive of a county may adopt an ordinance to apply this chapter in the county for one (1) or more calendar years after 2009.**

**Sec. 2. A county executive that adopts an ordinance under section 1 of this chapter shall include in the ordinance at least the following:**

**(1) A requirement that the following are subject to registration in the county in a calendar year:**

**(A) A recreational vehicle located in the county that in the calendar year is not subject to registration as provided in IC 9-18-2-1(i).**

**(B) A truck camper that in the calendar year is located in the county for a combined period of at least thirty (30)**

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- 1           days.
- 2           (2) A registration fee in an amount determined by the county
- 3           executive to be paid to the county auditor at the time of
- 4           registration under subdivision (1).
- 5           (3) Procedures for the following:
- 6                (A) Payment of registration fees under subdivision (2) to
- 7                the county auditor or the county auditor's designee at the
- 8                time and in the manner established by the county
- 9                executive.
- 10              (B) Deposit of registration fee revenue by the county
- 11              auditor into the county general fund.
- 12              (C) Enforcement of payment of registration fees under
- 13              section 4 of this chapter.
- 14           Sec. 3. A county executive that adopts an ordinance under
- 15           section 1 of this chapter may include in the ordinance requirements
- 16           for:
- 17                (1) the issuance by the county auditor or the county auditor's
- 18                designee of a decal upon registration of a recreational vehicle
- 19                or truck camper; and
- 20                (2) display on the recreational vehicle or truck camper of the
- 21                decal issued under subdivision (1).
- 22           Sec. 4. Payment of registration fees under section 2 of this
- 23           chapter is enforced in the manner that personal property taxes are
- 24           enforced under IC 6-1.1-23.
- 25           SECTION 23. THE FOLLOWING ARE REPEALED [EFFECTIVE
- 26           JULY 1, 2009]: IC 6-6-5.1-16; IC 6-6-5.1-18.

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